

IN THE UNITED STATES COURT FOR THE DISTRICT OF UTAH
CENTRAL DIVISION

<p>UNITED STATES OF AMERICA,</p> <p>Petitioner,</p> <p>vs.</p> <p>JERRY JOHNSON, President of JJ DESIGN, INC.,</p> <p>Respondent.</p>	<p>ORDER ADOPTING REPORT AND RECOMMENDATION</p> <p>Case No. 2:07-CV-830 DB</p>
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The United States of America filed a petition to enforce its March 23, 2007 IRS Summons (“the Summons”) pursuant to 26 U.S.C. §§ 7402(b) and 7604(a). The Court issued an order to show cause on November 20, 2007, which referred this matter to a magistrate judge pursuant to 28 U.S.C. § 636(b)(3).

On December 28, 2007 the magistrate judge issued a Report and Recommendation recommending that the Court (1) find that Respondent failed to show cause why he should not be compelled to comply with the Summons; and (2) order Respondent to provide the information required by the Summons. The parties were given ten days to file objections to the Report and Recommendation. Neither party filed an objection within the allotted time.

Having reviewed petitioner’s motion and the relevant law, the Court adopts the

Magistrate Judge's Report and Recommendation and orders Respondent to provide the IRS with the information required by the Summons no later than twenty (20) days from the entry of this Order. The IRS offices are located at 50 South 200 East, Salt Lake City, Utah 84111.

IT IS SO ORDERED.

DATED this 16th day of January, 2008.

A handwritten signature in black ink, reading "Dee Benson", is written over a horizontal line.

Dee Benson
United States District Judge